



686 Walnut Street • Big Stone City, SD 57216 • 605-862-8108

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

Monday, August 20th, 2018 at 6:00 PM

School Board Members: Jennifer Wiik (President), Sue Westermeyer (Vice President), Amy VanLith, Andria Rabe, and Erin Schablin

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** _____ Wiik _____ Westermeyer _____ VanLith _____ Rabe _____ Schablin
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: _____ MC: _____ (____-____)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
 - a. Board Communication
 - b. Principal Report
 1. Standard Base Report Card
 2. Enrollment Numbers
 - c. CEO/Business Manager’s Report
 1. Revenue/Expenditure Summary Reports
 - a. No comments. Please let me know if there are any questions.
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. You will notice that requisitions for the majority of all grades have been paid for in this batch of bills. The entire stop arm assembly on the school bus needed to be replaced so it was taken to Webster for this. Bill will be paid for this next month, estimated \$550, but mileage was paid out to \$100.80. Various mileage was paid out for the busy summer of professional development for our teaching staff. Estimated work comp premium to ASBPT is lower than in years past, \$3,518. Music curriculum was purchased, \$1,900. Budgeted summer help pay for LLLC and OST was paid out. Please let me know if there are any questions.
 3. Payroll Register – Unitemized Report (current month)
 - a. No comments. Please let me know if there are any questions.
 4. Balance Sheet
 - a. No comments. Please let me know if there are any questions.
 5. Check Reconciliation Report

- a. No comments. Please let me know if there are any questions.
- 6. Manual Journal Entry Board Report
 - a. No comments. Please let me know if there are any questions.

7. Consent Agenda Action Items Motion: _____ MC: __ (____-____)

a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.

1. Approval and/or corrections of the minutes from previous meeting(s); July 16 2018 board minutes
2. Approval and/or corrections of the school district's financial report(s)
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest, per Policy AH
5. Approval of the Teacher Handbook for the 2018-2019 school year
6. Approval of the Support Staff Handbook for the 2018-2019 school year
7. Approval of the Student/Parent Handbook for the 2018-2019 school year
 - a. All three of these handbooks above have been reviewed by the administration. We believe they contain the necessary information for all parties involved. Paper copy will be available at the meeting. The administration recommends approval as presented.
8. Approval of the letter of assignment for Kelly Wollschlager, Physical Education Assistant Teacher
9. Approval of the letter of assignment for Carlton Hogness, Bus Driver
10. Approval of the letter of assignment for Samantha Zahn, Paraprofessional
11. Approval of the letter of assignment for Kayle Paulson, LLC Early Education Assistant
 - a. LLC assistant position above, due to full time summer staff having to leave for school this fall and with the additional children, this full time position was created. The other three letter of assignments are for positions that needed to be filled due to vacancies. The school will be run this year with two paraprofessionals. The administration recommends approval as presented.
12. Approval of the Emergency School Bus Mutual Assistance Pact
 - a. This is an agreement that our school has been a part of since its beginning. The administration recommends approval as presented.
13. Approval of the Wilmot School District Tuition Agreement.
 - a. There is one student who has been attending Wilmot and now has moved into our district and plans to still attend Wilmot. This agreement was derived from our Milbank tuition agreement. The administration recommends approval as presented.
14. Approval of the following South Dakota Open Enrollment Applications; #036, #037, and #038
 - a. Students who live in the Milbank district who are open enrolling into Big Stone City School District. The administration recommends approval as presented.

15. Approval of the Special Education Student Acknowledgement and Tuition Agreement
 - a. These are agreements for our resident special education students that go to school in Ortonville. There are a total of 4 agreements. By approving these agreements, our school acknowledges the financial responsibility for the cost of these special education services. These agreements have been approved in the past. The administration recommends approval as presented.
16. Approval of the second and final reading of the following new or updated policies:
 - a. Policy JGB - Restraint and Seclusion, JGB-E(1) Incident Report Form, and JGB-E(2) Debriefing Form
 - The policy comes as a result of the legislature's passage of Senate Bill 46, which requires school districts to adopt a policy limiting the use of restraint and seclusion, during the 2018 legislative session and subsequently signed into law by the governor. The new law requires the policy to include a procedure for notifying the parent or guardian of the student, unless the student is emancipated, of an incident requiring the use of restraint or seclusion, a prohibition on the use of prone restraint except when the use is necessary and reasonable in manner and moderate in degree; and a prohibition on the use of involuntary confinement of a student locked alone in a room, unless there is a clear and present danger. ASBSD's sample policy addresses the requirements of the new law, and also includes definitions, rules as to when and how physical restraint and seclusion can be used, reporting and de-briefing requirements, staff training requirements and a complaint procedure. The administration recommends approval as presented.
 - b. Policy DB - Annual Budget
 - c. Policy DBDA - General Fund Balance
 - d. Policy DIC - Financial Reports and Statements
 - The 3 policies above; the amendments were made as a direct result of recent legislative actions related to reports schools are required to submit to the South Dakota Department of Education
 - e. Policy JOA - Student Directory Information
 - A few minor amendments in the text and legal references. Including the four previous policies above, the administration recommends approval as presented.

8. Discussion

- a. Little Lion's Learning Center: Employee Reduced Childcare Rates
- b. First reading of the Policy CCA-R; Organizational Structure
 - i. This was updated to include the new learning center and OST staff

- c. Next board policies to review in the upcoming months. See below. Most of these will have very minor amendments to the policies. Per ASBSD.
 - i. DBD: Budget Planning
 - ii. DBH: Budget Adoption
 - iii. DBC: Budget Deadlines and Schedules
 - iv. DBJ: Budget Implementation
 - v. DBK: Budget Transfer Authority
- d. Next School Board Meeting: September 17 (Regular Meeting) in the Board Room

Training for school board members; approximately 30 minutes

9. **Adjournment:** Motion: _____ MC: __ (____-____) Time: _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	24,275.90	24,275.90
1140	UTILITY TAX	7,500.11	7,500.11
1190	PENALTIES AND INTEREST ON TAX	5.28	5.28
1510	INTEREST EARNED	158.33	158.33
1910	RENTALS	100.00	100.00
1920	CONTRIBUTIONS AND DONATIONS	3,173.00	3,173.00
1990	OTHER	520.00	520.00
2110	COUNTY APPORTIONMENT	1,613.69	1,613.69
2200	REVENUE IN LIEU OF TAXES	90.17	90.17
3111	STATE AID	26,476.00	26,476.00
10	GENERAL FUND	<u>63,912.48</u>	<u>63,912.48</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	4,120.24	4,120.24
1190	PENALTIES AND INTEREST ON TAX	1.01	1.01
1990	OTHER	720.00	720.00
21	CAPITAL OUTLAY FUND	<u>4,841.25</u>	<u>4,841.25</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	3,138.52	3,138.52
1190	PENALTIES AND INTEREST ON TAX	0.76	0.76
22	SPECIAL EDUCATION FUND	<u>3,139.28</u>	<u>3,139.28</u>
Fund 51	FOOD SERVICE FUND		
1620	SALES TO ADULTS	495.00	495.00
1990	OTHER	403.19	403.19
51	FOOD SERVICE FUND	<u>898.19</u>	<u>898.19</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	5,830.60	5,830.60
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	7,237.25	7,237.25
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>13,067.85</u>	<u>13,067.85</u>
Grand Total:		85,859.05	85,859.05

Big Stone City School District 25-1

BSCS Expenditure Summary

08/16/2018 03:11 PM

Regular; Processing Month 07/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 40,098.28	\$ 40,098.28
21	CAPITAL OUTLAY FUND	\$ 7,851.88	\$ 7,851.88
22	SPECIAL EDUCATION FUND	\$ 0.01	\$ 0.01
24	PENSION FUND	\$ -	\$ -
51	FOOD SERVICE FUND	\$ 2,573.96	\$ 2,573.96
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 19,944.99	\$ 19,944.99
Grand Total:		\$ 70,469.12	\$ 70,469.12

Per Bank Statement	Ending-	July 31, 2018	
MAIN Account			\$ 381,554.61
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 291,818.58
(11) ADV PYMT & (71) FLEX Account			\$ 5,982.09
(72) STUDENT COUNCIL Account			\$ 893.72

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

AUG 2018 ADVANCE PAYMENT FUND

08/07/2018

(SCHOOL CHECKING FUND)

55.00 CK# 4423 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

8.46 SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

55.00 CK# 4416 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

55.00 CK# 4418 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

43.25 CK# 4421 SD DCI BACKGROUND CK (HOGNESS)

(SCHOOL CHECKING FUND)

55.00 CK# 4411 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

55.00 CK# 4414 FRANK BOOTS LAWN CARE

Vendor Name ADVANCE PAYMENT FUND

326.71

AUG 2018 2 ATHEY, ELMER

08/09/2018

(BUILDING MAINTENANCE)

100.80 REPAIR BUS MILEAGE TO WEBSTER

AUG 2018 3 ATHEY, ELMER

08/16/2018

(BUILDING MAINTENANCE)

50.00 TRACTOR RENTAL

Vendor Name ATHEY, ELMER

150.80

8/20/2018-0001 BMO MASTERCARD

08/17/2018

81.90 PCARD1 Seehafer Ace CUSTODIAL

34.20 PCARD4 Dollar General GR K SUPPLIES

32.06 PCARD5 Ortonville Flower Shop GR 1 SUPPL

26.67 PCARD5 AMAZON GR 1 SUPPLIES

90.88 PCARD3 Teacher Created Resour MS ENGLISH

15.36 PCARD3 Quill MS ENGLISH SUPPLIES

158.41 PCARD1 Seehafer Ace CUSTODIAL

64.14 PCARD3 USPS BACK TO SCHOOL PACKETS

79.26 PCARD3 WALMART STUDENT SUPPLIES

76.26 PCARD3 Carson Delloso MS ENGLISH SUPPLI

67.63 PCARD3 Quill MS ENGLISH SUPPLIES

166.59 PCARDC AMAZON GR K SUPPLIES

35.05 PCARDC AMAZON MS MATH SUPPLIES

47.94 PCARDC AMAZON MS MATH SUPPLIES

125.00 PCARDC Rochester 100 ELEM/MS PURP FOLDER

113.48 PCARDC AMAZON MS SCIENCE SUPPLIES

13.27 PCARDC AMAZON MS SCIENCE SUPPLIES

13.90 PCARDC Carolina Biologic MS SCIENCE SUPP

15.96 PCARD5 Shopko GR 1 SUPPLIES

4.29 PCARD5 ART AND LEARN GR 1 SUPPLIES

94.50 PCARDC SCHOOLMATE MS PLANNERS

115.50 PCARDC SCHOOLMATE ELEM PLANNERS

8.50 PCARDC AMAZON MS MATH SUPPLIES

13.27 PCARDC AMAZON MS MATH SUPPLIES

Invoice Number Vendor Name
Description

Invoice Date
Amount Detail Description
32.50 PCARDC AMAZON CUSTODIAL
430.00 PCARDC Aed Superstore BATTERY AND PADS
198.26 PCARDC Centurylink TELEPHONE
282.02 PCARDH Customink MTSS SHIRTS
24.99 PCARDC ORIENTAL TRADING MTSS
102.10 PCARDC ORIENTAL TRADING MTSS
726.55 PCARDC No Tears Learning ELEM REQUIS
1,075.89 PCARDC The Math Learning Cent ELEM REQUI
387.69 PCARDC AMAZON GR 4 SUPPLIES
137.04 PCARDC AMAZON ELEM/MS SUPPLIES
38.96 PCARDC AMAZON TITLE SUPPLIES
661.22 PCARDC Hmco books ELEM REQUIS
31.16 PCARDC Bio Corp MS SCIENCE SUPPLIES
98.11 PCARDC AMAZON GR 2 SUPPLIES
51.84 PCARDC AMAZON MS SCIENCE SUPPLIES

Vendor Name BMO MASTERCARD

5,772.35

UTILITIES1-0092 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

08/08/2018
104.10 ELECTRIC
42.45 WATER & SEWER CHARGES

UTILITIES2-0092 CITY OF BIG STONE CITY
(UTILITIES)
(UTILITIES)

08/08/2018
567.42 ELECTRIC
60.56 WATER & SEWER CHARGES

UTILITIES3-0092 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

08/08/2018
467.46 ELECTRIC
85.53 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,327.52

MENTOR COOPER, NICHOLE
(REIMBURSEMENT)

08/17/2018
79.37 MENTOR SEMINAR KICKOFF COST

Vendor Name COOPER, NICHOLE

79.37

AUG 2018 CORDREY, TERRI
(PROF SERVICES)

08/07/2018
500.00 CONS & IDEA APP

Vendor Name CORDREY, TERRI

500.00

AUG 2018 CRONEN, JENNIFER
(REIMBURSEMENT)

08/09/2018
237.60 K-3 INTERVENTION TRAINING MILEAGE

AUG 2018 2 CRONEN, JENNIFER
(REIMBURSEMENT)

08/16/2018
25.00 MTSS PRIZE TOTE

AUG 2018 3 CRONEN, JENNIFER

08/16/2018

Invoice Number	Vendor Name	Invoice Date
(REIMBURSEMENT)		Amount Detail Description
MENTOR	CRONEN, JENNIFER	253.80 PROF DEV CHAMBERLAIN MTSS CONF
(REIMBURSEMENT)		08/17/2018
Vendor Name	CRONEN, JENNIFER	124.40 MENTOR SEMINAR KICKOFF COST
		<hr/>
		640.80
AUG 2018	FOOD SERVICE FUND	08/07/2018
(SCHOOL FOOD SERVICE FUND)		466.83 LLLC/OST SNACK
Vendor Name	FOOD SERVICE FUND	<hr/>
		466.83
7/31/18 STMT	GRANT COUNTY REVIEW	08/07/2018
(ADVERTISING)		51.75 3RD GR TEACHER AD
(ADVERTISING)		147.54 JULY 16 2018 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<hr/>
		199.29
AUG 2018	HAGGERTY, SHELLEY	08/07/2018
(REIMBURSEMENT)		415.27 WILD WEST CONF (PRIN MENTORING)
AUG 2018 2	HAGGERTY, SHELLEY	08/07/2018
(REIMBURSEMENT)		521.40 HOW TO COACH TRAINING
Vendor Name	HAGGERTY, SHELLEY	<hr/>
		936.67
1168851	HARTFORD STEAM & BOILER CO.	08/15/2018
(BOILER INSPECTION)		45.00 CERTIFICATE FEE; INSPECTION FEE
Vendor Name	HARTFORD STEAM & BOILER CO.	<hr/>
		45.00
MENTOR	KRIZ, JODY	08/17/2018
(REIMBURSEMENT)		97.13 MENTOR SEMINAR KICKOFF COST
Vendor Name	KRIZ, JODY	<hr/>
		97.13
AUG 2018	LODGE IN DEADWOOD, THE	08/09/2018
(LODGING)		384.00 PRINCIPAL CONFERENCE
Vendor Name	LODGE IN DEADWOOD, THE	<hr/>
		384.00
AUG 2018-0001	NORTHWESTERN ENERGY	08/08/2018
(UTILITIES - NATGAS)		30.23 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/>
		30.23
AUG 2018-0001	PAYSTUBZ.COM	08/08/2018
(TIME CLOCK SERVICE)		44.10 TIME CLOCK SERVICE

08/17/2018 09:48 AM

Unposted; Batch Description AUGUST 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name PAYSTUBZ.COM

44.10

MENTOR RADEMACHER, KENDRA

08/17/2018

(REIMBURSEMENT)

124.40 MENTOR PROG - NON GRANT - TITLE FUNDS

Vendor Name RADEMACHER, KENDRA

124.40

AUG 2018 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA 08/07/2018

(MEMBERSHIP & DUES)

267.50 REMAINDER OF 2019FY DUES

AUG 2018 2 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA 08/07/2018

(MEMBERSHIP & DUES)

362.00 PRINCIPAL DUES

Vendor Name SCHOOL ADMINISTRATORS OF SOUTH DAKOTA

629.50

AUG 2018 SD TEACHER PLACEMENT CENTER

08/07/2018

(MEMBERSHIP DUES & FEES)

420.00 TEACHER PLACEMENT WEBSITE

Vendor Name SD TEACHER PLACEMENT CENTER

420.00

AUG 2018 SDASBO

08/15/2018

(DUES)

75.00 SDASBO 2018 FALL CONF FEE

Vendor Name SDASBO

75.00

AUG 2018 SDDCI IDENTIFICATION CENTER

08/09/2018

(BACKGROUND CHECK)

43.25 BACKGROUND CK (R BERDAN)

(BACKGROUND CHECK)

43.25 BACKGROUND CK (E JULIUS)

(BACKGROUND CHECK)

43.25 BACKGROUND CK (J KRIZ)

(BACKGROUND CHECK)

43.25 BACKGROUND CK (K RADEMACHER)

Vendor Name SDDCI IDENTIFICATION CENTER

173.00

MENTOR STEWART, DIANE

08/17/2018

(REIMBURSEMENT)

233.06 MENTOR SEMINAR KICKOFF COST

Vendor Name STEWART, DIANE

233.06

AUG 2018 TRI STATE PEST CONTROL

08/09/2018

(PEST CONTROL)

100.00 ALL SCHOOL PEST CONTROL

Vendor Name TRI STATE PEST CONTROL

100.00

AUG 2018 WORKERS COMP FUND

08/07/2018

(WORKERS COMP RENEWAL)

3,518.00 WORK COMP PREMIUM

08/17/2018 09:48 AM

Unposted; Batch Description AUGUST 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name WORKERS COMP FUND

3,518.00

Fund Number 10

16,273.76

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

AUG 2018 ADVANCE PAYMENT FUND

08/07/2018

(SCHOOL CHECKING FUND)

270.00 CK# 4413 ELMER ATHEY CO PROJ

Vendor Name ADVANCE PAYMENT FUND

270.00

AUG 2018 ATHEY, ELMER

08/08/2018

(BUILDING MAINTENANCE)

1,215.00 CO PROJ FLOOR PREP & WAXING

Vendor Name ATHEY, ELMER

1,215.00

8/20/2018-0001 BMO MASTERCARD

08/17/2018

1,900.00 PCARDC Music In Motion MUSIC CURRICULUM

619.83 PCARDC AMAZON SCHOOL EQUIP REPLACE

263.91 PCARDC AMAZON SCHOOL EQUIP REPLACE

629.98 PCARDC AMAZON SCHOOL EQUIP REPLACE

Vendor Name BMO MASTERCARD

3,413.72

1989 WINDOW WORLD

08/15/2018

(WINDOW TREATMENTS)

422.00 ELEM WING PAINT & REPAIR PROJ

Vendor Name WINDOW WORLD

422.00

Fund Number 21

5,320.72

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

8/20/2018-0001 BMO MASTERCARD

08/17/2018

126.39 PCARDC SCHOOL SPECIALTY SPED REQUIS

72.60 PCARDC AMAZON SPED SUPPLIES

34.79 PCARDC Rainbow Resource Cente SPED SUPPL

14.88 PCARDC AMAZON SPEECH SUPPLIES

Vendor Name BMO MASTERCARD

248.66

Fund Number 22

248.66

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

AUG 2018 ANDERSON, SHELLY

08/08/2018

(REIMBURSEMENT)

31.59 SCHOOL NUTRITION STATE CONF MILEAGE

Vendor Name ANDERSON, SHELLY

31.59

08/17/2018 09:48 AM

Unposted; Batch Description AUGUST 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

8/20/2018-0001 BMO MASTERCARD

08/17/2018

39.99 PCARD4 AMAZON KITCHEN SUPPLIES

Vendor Name BMO MASTERCARD

39.99

8/1/18 STMT CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)

08/08/2018

431.26 SFSP FOOD PURCHASE

Vendor Name CASH-WA DISTRIBUTING

431.26

7/31/18 STMT VARIETY FOODS LLC
(FOOD PURCHASES)

08/07/2018

599.93 SFSP FOOD PURCHASE

Vendor Name VARIETY FOODS LLC

599.93

AUG 2018 WOLLSCHLAGER, KELLY
(SUBSTITUTE)

08/09/2018

75.00 SFSP FOOD PURCHASE; SWEET CORN

Vendor Name WOLLSCHLAGER, KELLY

75.00

Fund Number 51

1,177.77

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

AUG 2018 ADVANCE PAYMENT FUND

08/07/2018

(SCHOOL CHECKING FUND)

400.00 CK# 4422 MCKENZIE HUEBNER SUMMER HELP

(SCHOOL CHECKING FUND)

29.00 CK# 4424 ORTONVILLE POOL OST

(SCHOOL CHECKING FUND)

42.88 CK# 4412 APPLETON POOL OST

(SCHOOL CHECKING FUND)

350.00 CK# 4419 ST CHARLES CHURCH START UP UTIL

(SCHOOL CHECKING FUND)

73.00 CK# 4420 MADISON POOL OST

(SCHOOL CHECKING FUND)

200.00 CK# 4417 MILL THEATRES OST

(SCHOOL CHECKING FUND)

86.00 CK# 4415 ORTONVILLE POOL OST

Vendor Name ADVANCE PAYMENT FUND

1,180.88

AUG 2018 ANDERSON, SHELLY
(REIMBURSEMENT)

08/08/2018

10.43 FOOD ALLERGY SNACK

Vendor Name ANDERSON, SHELLY

10.43

8/20/2018-0001 BMO MASTERCARD

08/17/2018

204.95 PCARDC Dollar General 15324 LLLC SUMMER

296.98 PCARDC AMAZON LLLC DEHUMIDIFIER & SWING

204.95 PCARDC Dollar General 15324 LLLC SUMMER

404.95 PCARDC Dollar General 15324 LLLC SUMMER

404.95 PCARDC Dollar General 15324 LLLC SUMMER

49.79 PCARD4 Goodwill LLLC SUPPLIES

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

40.00 PCARD1 MACDADDYS FUEL

52.00 PCARD1 MACDADDYS FUEL

(25.99) PCARD4 AMAZON LLLC RETURN

214.90 PCARD4 Dollar General LLLC SUPPLIES

8.99 PCARD4 AMAZON LLLC HUMIDITY MONITOR

17.49 PCARD4 AMAZON LLLC DOORBELL

54.29 PCARD4 Shopko LLLC CLEANING SUPPLIES

Vendor Name BMO MASTERCARD

1,928.25

394474 CLAY HOUSE

08/15/2018

(SCHOOL SUPPLIES)

658.00 ALL SUMMER OST CERAMICS EVENTS

Vendor Name CLAY HOUSE

658.00

AUG 2018 FENHAUS, JESSICA

08/07/2018

(SUBSTITUTE)

54.00 SUBSTITUTES

Vendor Name FENHAUS, JESSICA

54.00

AUG 2018 LESTER, ANNE

08/07/2018

(REIMBURSEMENT)

179.73 LLLC FOOD & SUPPLIES

Vendor Name LESTER, ANNE

179.73

AUG 2018 OSTLUND, EMMA

08/07/2018

(SUBSTITUTE)

108.00 SUBSTITUTES

(SUBSTITUTE)

54.00 SUBSTITUTES

AUG 2018 2 OSTLUND, EMMA

08/15/2018

(SUBSTITUTE)

54.00 SUBSTITUTE

(SUBSTITUTE)

130.50 SUBSTITUTE

Vendor Name OSTLUND, EMMA

346.50

AUG 2018-0001 ST. CHARLES CHURCH

08/08/2018

(RENT PAYMENT)

400.00 RENT PAYMENT

Vendor Name ST. CHARLES CHURCH

400.00

AUG 2018 ZAHN, SAMANTHA

08/16/2018

(REIMBURSEMENT)

25.00 OST COOKIE DECORATING ACTIVITY

Vendor Name ZAHN, SAMANTHA

25.00

Fund Number 53

4,782.79

Checking Account ID 1

27,803.70

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc.Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
											965.47	
	GROSS:	1,077.62	1,077.62	0.00	1,077.62	1,077.62	1,749.06	1,749.06	1,749.06	1,644.12		
1,749.06	EMPLOYEE:	(11.51)	(18.20)	0.00	(66.81)	(15.63)	(104.94)				(566.50)	0.00
	EMPLOYER:				66.81	15.63	104.94	0.00	0.00	0.00	188.70	0.00
ANDESHE	ANDERSON, SHELLY											
											2,402.41	
	GROSS:	3,093.53	0.00	0.00	3,093.53	3,093.53	3,969.10	3,969.10	3,969.10	3,730.96		
3,969.10	EMPLOYEE:	(293.06)	0.00	0.00	(191.80)	(44.86)	(238.14)				(798.83)	0.00
	EMPLOYER:				191.80	44.86	238.14	0.00	0.00	0.00	376.20	0.00
ATHECHA	ATHEY, CHARLOTTE											
											825.45	
	GROSS:	1,033.88	0.00	0.00	1,033.88	1,033.88	1,168.85	1,168.85	1,168.85	1,098.72		
1,168.85	EMPLOYEE:	(39.22)	0.00	0.00	(64.10)	(14.99)	(70.13)				(154.96)	0.00
	EMPLOYER:				64.10	14.99	70.13	0.00	0.00	0.00	1.20	0.00
ATHEELM	ATHEY, ELMER											
											1,008.67	
	GROSS:	1,107.99	0.00	0.00	1,107.99	1,107.99	0.00	1,107.99	1,107.99	1,107.99		
1,107.99	EMPLOYEE:	(14.55)	0.00	0.00	(68.70)	(16.07)	0.00				0.00	0.00
	EMPLOYER:				68.70	16.07	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
											1,554.34	
	GROSS:	1,773.43	1,773.43	0.00	1,773.43	1,773.43	1,886.63	1,886.63	1,886.63	1,773.43		
1,886.63	EMPLOYEE:	(46.51)	(36.92)	0.00	(109.95)	(25.71)	(113.20)				0.00	0.00
	EMPLOYER:				109.95	25.71	113.20	0.00	0.00	0.00	1.20	0.00
BERDAMB	BERDAN, AMBER											
											2,167.20	
	GROSS:	2,711.21	2,711.21	0.00	2,711.21	2,711.21	2,884.27	2,884.27	2,884.27	2,711.21		
2,884.27	EMPLOYEE:	(178.10)	(105.59)	0.00	(168.10)	(39.31)	(173.06)				(52.91)	0.00
	EMPLOYER:				168.10	39.31	173.06	0.00	0.00	0.00	1.20	0.00
CHRIKEL	CHRISTIANS, KELLIE											
											933.93	
	GROSS:	1,096.65	0.00	0.00	1,096.65	1,096.65	0.00	1,096.65	1,096.65	1,096.65		
1,096.65	EMPLOYEE:	(78.83)	0.00	0.00	(67.99)	(15.90)	0.00				0.00	0.00
	EMPLOYER:				67.99	15.90	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
											2,242.69	
	GROSS:	2,564.50	0.00	0.00	2,564.50	2,564.50	2,825.00	2,825.00	2,825.00	2,655.50		
2,825.00	EMPLOYEE:	(125.62)	0.00	0.00	(159.00)	(37.19)	(169.50)				(91.00)	0.00
	EMPLOYER:				159.00	37.19	169.50	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
											1,650.64	
	GROSS:	2,071.94	2,071.94	0.00	2,071.94	2,071.94	2,362.75	2,362.75	2,362.75	2,220.98		
2,362.75	EMPLOYEE:	(110.94)	(71.39)	0.00	(128.46)	(30.04)	(141.77)				(229.51)	0.00
	EMPLOYER:				128.46	30.04	141.77	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
											4,457.57	
	GROSS:	5,368.33	0.00	0.00	5,618.33	5,618.33	6,083.33	5,833.33	5,833.33	5,468.33		
6,083.33	EMPLOYEE:	(330.95)	0.00	0.00	(348.34)	(81.47)	(615.00)				(250.00)	0.00
	EMPLOYER:				348.34	81.47	565.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
											3,196.12	
	GROSS:	3,854.76	0.00	0.00	3,854.76	3,854.76	4,666.67	4,666.67	4,666.67	4,386.67		
4,666.67	EMPLOYEE:	(326.70)	0.00	0.00	(239.00)	(55.89)	(280.00)				(568.96)	0.00
	EMPLOYER:				239.00	55.89	280.00	0.00	0.00	0.00	376.20	0.00
HALVKAR	HALVORSON, KAREN											
											1,195.20	
	GROSS:	1,371.93	0.00	0.00	1,371.93	1,371.93	1,459.50	1,459.50	1,459.50	1,371.93		
1,459.50	EMPLOYEE:	(71.78)	0.00	0.00	(85.06)	(19.89)	(87.57)				0.00	0.00
	EMPLOYER:				85.06	19.89	87.57	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
STOEASH	STOEL, ASHLEY											
												2,431.01
	GROSS:	2,996.87	2,996.87	0.00	2,996.87	2,996.87	3,207.66	3,207.66	3,207.66	3,015.20		
3,207.66	EMPLOYEE:	(223.75)	(112.85)	0.00	(185.81)	(43.45)	(192.46)				(18.33)	0.00
	EMPLOYER:				185.81	43.45	192.46	0.00	0.00	0.00	1.20	0.00
STREMAR	STREI, MARLA R											
												2,873.40
	GROSS:	3,162.39	0.00	0.00	3,162.39	3,162.39	3,364.24	3,162.39	3,364.24	3,162.39		
3,364.24	EMPLOYEE:	(47.07)	0.00	0.00	(196.07)	(45.65)	(201.85)				0.00	0.00
	EMPLOYER:				196.07	45.65	201.85	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												937.49
	GROSS:	1,021.54	0.00	0.00	1,021.54	1,021.54	1,086.75	1,086.75	1,086.75	1,021.54		
1,086.75	EMPLOYEE:	(5.90)	0.00	0.00	(63.34)	(14.81)	(65.21)				0.00	0.00
	EMPLOYER:				63.34	14.81	65.21	0.00	0.00	0.00	1.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,321.89
	GROSS:	1,527.71	0.00	0.00	1,527.71	1,527.71	1,646.52	1,646.52	1,646.52	1,547.73		
1,646.52	EMPLOYEE:	(88.95)	0.00	0.00	(94.72)	(22.15)	(98.79)				(20.02)	0.00
	EMPLOYER:				94.72	22.15	98.79	0.00	0.00	0.00	1.20	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WARNLIL	WARNER, LILLIAN											
												410.22
	GROSS:	444.20	444.20	0.00	444.20	444.20	472.55	472.55	472.55	444.20		
472.55	EMPLOYEE:	0.00	0.00	0.00	(27.54)	(6.44)	(28.35)				0.00	0.00
	EMPLOYER:				27.54	6.44	28.35	0.00	0.00	0.00	1.20	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												948.37
	GROSS:	1,034.74	0.00	0.00	1,034.74	1,034.74	1,100.79	1,100.79	1,100.79	1,034.74		
1,100.79	EMPLOYEE:	(7.22)	0.00	0.00	(64.15)	(15.00)	(66.05)				0.00	0.00
	EMPLOYER:				64.15	15.00	66.05	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 30	Male: 3		Total: 33		Net:		54,499.38
	GROSS:	65,286.76	17,532.69	0.00	65,969.43	65,969.43	64,200.68	72,312.44	72,680.96	68,562.25		
73,096.96	EMPLOYEE:	(4,586.21)	(582.54)	0.00	(4,090.13)	(956.55)	(4,102.04)				(4,280.11)	0.00
	EMPLOYER:				4,090.13	956.55	4,052.04	0.00	0.00	0.00	1,731.75	0.00

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00 GENERAL LONG-TERM LIABILITIES				
<u>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	3,141.38	0.00	3,141.38
00 705	INVESTMENT IN GEN FIXED ASSETS	(3,141.38)	0.00	(3,141.38)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH	191,749.53	(22,186.70)	169,562.83
10 102	PETTY CASH	0.00	0.00	0.00
10 103	CASH CHANGE	0.00	0.00	0.00
10 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
10 110	TAXES RECEIVABLE - CURRENT	181,773.04	(24,020.72)	157,752.32
10 112	TAXES RECEIVABLE - DELINQUENT	4,893.83	0.00	4,893.83
10 120	ACCOUNTS RECEIVABLE	8,796.47	0.00	8,796.47
10 130	DUE FROM FOOD SERVICE FUND	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	291,818.58	0.00	291,818.58
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>702,787.62</u>	<u>(46,207.42)</u>	<u>656,580.20</u>
Total Assets and Deferred Outflows of Resources:		<u>702,787.62</u>	<u>(46,207.42)</u>	<u>656,580.20</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	9,453.85	(8,479.26)	974.59
10 404	CONTRACTS PAYABLE	58,079.67	(31,306.79)	26,772.88
10 450	SIT PAYABLE	0.00	0.00	0.00
10 450 000	PAYROLL DEDUCTION/COMPUTER	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	2,433.31	(1,617.61)	815.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 453 017	PR DEDUCTION/AFLAC/FLEX PAYABL	0.00	0.00	0.00
10 453 028	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 456	PR DEDUCTION	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	7,458.96	(4,597.24)	2,861.72
10 457 018	CHILD CARE	0.00	0.00	0.00
10 457 019	BENEFITS PAYABLE UNRE-INS.	0.00	0.00	0.00
10 458	LIFE PAYABLE	0.00	0.00	0.00
10 474	DEFERRED REVENUE	0.00	0.00	0.00
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	239,844.57	(24,020.72)	215,823.85
	Current Liabilities Subtotal:	<u>317,275.68</u>	<u>(70,021.62)</u>	<u>247,254.06</u>

Balance Sheet
 Period Ending: July 2018
 Annual; Processing Month 07/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603	ENCUMBRANCES	0.00	0.00	0.00
10 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
10 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	381,518.94	23,814.20	405,333.14
	Fund Balance Subtotal:	385,511.94	23,814.20	409,326.14
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	702,787.62	(46,207.42)	656,580.20

Balance Sheet
 Period Ending: July 2018
 Annual; Processing Month 07/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	1,442.47	(267.75)	1,174.72
	Current Assets Subtotal:	1,442.47	(267.75)	1,174.72
	Total Assets and Deferred Outflows of Resources:	1,442.47	(267.75)	1,174.72
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,442.47	(267.75)	1,174.72
	Fund Balance Subtotal:	1,442.47	(267.75)	1,174.72
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	1,442.47	(267.75)	1,174.72

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	105,509.27	(4,563.41)	100,945.86
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	62,417.94	(4,120.24)	58,297.70
21 112	TAXES RECEIVABLE - DELINQUENT	683.54	0.00	683.54
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>168,610.75</u>	<u>(8,683.65)</u>	<u>159,927.10</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>168,610.75</u>	<u>(8,683.65)</u>	<u>159,927.10</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	13,849.41	(1,552.78)	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	72,423.46	(4,120.24)	68,303.22
	Current Liabilities Subtotal:	<u>89,502.97</u>	<u>(5,673.02)</u>	<u>83,829.95</u>
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	79,107.78	(3,010.63)	76,097.15
	Fund Balance Subtotal:	<u>79,107.78</u>	<u>(3,010.63)</u>	<u>76,097.15</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>168,610.75</u>	<u>(8,683.65)</u>	<u>159,927.10</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22	SPECIAL EDUCATION FUND			
<u>Current Assets</u>				
22 101	CASH IN BANK	67,852.17	(5,023.36)	62,828.81
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	47,811.87	(3,138.52)	44,673.35
22 112	TAXES RECEIVABLE - DELINQUENT	727.94	0.00	727.94
22 114	STATE FINANCIAL ASSIST REC	0.00	0.00	0.00
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
22 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
	Current Assets Subtotal:	116,391.98	(8,161.88)	108,230.10
Total Assets and Deferred Outflows of Resources:		116,391.98	(8,161.88)	108,230.10
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	4,533.96	(2,898.63)	1,635.33
22 404	CONTRACTS PAYABLE	9,115.87	(4,650.81)	4,465.06
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	1,197.64	(613.19)	584.45
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	3,038.55	(3,038.55)	0.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	54,466.09	(99.97)	54,366.12
	Current Liabilities Subtotal:	72,352.11	(11,301.15)	61,050.96
<u>Other Liabilities</u>				
22 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	44,039.87	3,139.27	47,179.14
	Fund Balance Subtotal:	44,039.87	3,139.27	47,179.14

Balance Sheet
Period Ending: July 2018
Annual; Processing Month 07/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	116,391.98	(8,161.88)	108,230.10

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	54,185.89	(4,844.25)	49,341.64
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	54,412.76	(4,844.25)	49,568.51
Total Assets and Deferred Outflows of Resources:		54,412.76	(4,844.25)	49,568.51
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	4,500.00	(4,500.00)	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	344.25	(344.25)	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	5,071.12	(4,844.25)	226.87
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	49,341.64	0.00	49,341.64
	Fund Balance Subtotal:	49,341.64	0.00	49,341.64
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		54,412.76	(4,844.25)	49,568.51

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	10,758.63	(2,032.02)	8,726.61
51 120	ACCOUNTS RECEIVABLE	4,687.57	(4,687.57)	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	9,746.45	0.00	9,746.45
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>28,207.68</u>	<u>(6,719.59)</u>	<u>21,488.09</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(40,416.23)	0.00	(40,416.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
Total Assets and Deferred Outflows of Resources:		<u>76,415.42</u>	<u>(6,719.59)</u>	<u>69,695.83</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	2,613.74	(2,613.74)	0.00
51 404	CONTRACTS PAYABLE	3,715.19	(1,857.61)	1,857.58
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	1,144.95	(572.47)	572.48
	Current Liabilities Subtotal:	<u>7,473.88</u>	<u>(5,043.82)</u>	<u>2,430.06</u>
<u>Other Liabilities</u>				

Balance Sheet
Period Ending: July 2018
Annual; Processing Month 07/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	54,956.08	(1,675.77)	53,280.31
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	62,769.66	(1,675.77)	61,093.89
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	76,415.42	(6,719.59)	69,695.83

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53	PRESCHOOL/OST/LITTLE LIONS FUND			
<u>Current Assets</u>				
53 101	CASH	(4,575.00)	(12,672.24)	(17,247.24)
53 120	ACCOUNTS RECEIVABLE	4,575.00	(4,575.00)	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>(17,247.24)</u>	<u>(17,247.24)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
Total Assets and Deferred Outflows of Resources:		<u>21,501.65</u>	<u>(17,247.24)</u>	<u>4,254.41</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	6,748.34	(6,748.34)	0.00
53 404	CONTRACTS PAYABLE	6,220.90	(3,200.46)	3,020.44
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	822.69	(421.30)	401.39
	Current Liabilities Subtotal:	<u>13,791.93</u>	<u>(10,370.10)</u>	<u>3,421.83</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(602.31)	(6,877.14)	(7,479.45)
	Fund Balance Subtotal:	<u>(602.31)</u>	<u>(6,877.14)</u>	<u>(7,479.45)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>21,501.65</u>	<u>(17,247.24)</u>	<u>4,254.41</u>

Balance Sheet
 Period Ending: July 2018
 Annual; Processing Month 07/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	6,465.76	(1,658.39)	4,807.37
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>6,465.76</u>	<u>(1,658.39)</u>	<u>4,807.37</u>
Total Assets and Deferred Outflows of Resources:		<u><u>6,465.76</u></u>	<u><u>(1,658.39)</u></u>	<u><u>4,807.37</u></u>
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,465.76	(1,658.39)	4,807.37
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>6,465.76</u>	<u>(1,658.39)</u>	<u>4,807.37</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>6,465.76</u></u>	<u><u>(1,658.39)</u></u>	<u><u>4,807.37</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	909.67	(15.95)	893.72
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	<u>909.67</u>	<u>(15.95)</u>	<u>893.72</u>
Total Assets and Deferred Outflows of Resources:		<u>909.67</u>	<u>(15.95)</u>	<u>893.72</u>
<u>Current Liabilities</u>				
72 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
72 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
72 603	ENCUMBRANCES	0.00	0.00	0.00
72 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	909.67	(15.95)	893.72
	Fund Balance Subtotal:	<u>909.67</u>	<u>(15.95)</u>	<u>893.72</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>909.67</u>	<u>(15.95)</u>	<u>893.72</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Current Assets</u>				
90 101	CASH IN BANK	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
90 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 696	LESS: OUTSTANDING ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	809,875.00	0.00	809,875.00
90 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
90 705	INVESTMENT IN GEN FIXED ASSETS	0.00	0.00	0.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	215,589.00	0.00	215,589.00
	Fund Balance Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>

Batch Description: JULY 2018 CHECK RECONCILIATION Processing Month: 07/2018
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	07/31/2018	381,554.61

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35886	AFLAC	07/02/2018	912.43
35888	NORTHERN PLAINS INSURANCE POOL	07/02/2018	5,733.67
35890	SANFORD HEALTH FLEX PLAN	07/02/2018	16.00
35909	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/16/2018	284.00
35912	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	07/16/2018	450.00
	Total:		<u>7,396.10</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
381,554.61	(7,396.10)	374,158.51	374,158.51

Cleared Automatic Payment Total:	35,981.34
Cleared Checks Total:	54,858.20
Cleared Direct Deposit Total:	(59,921.48)
Cleared Void Total:	
Cleared Deposit Total:	95,121.62
Cleared Manual Journal Entries Total:	(366.25)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

7/31/2018

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	6/30/2018	MJ18-071		56,275.47	2018FY FUND 53 TRANSFERS
10 8110 000 690	6/30/2018	MJ18-071	56,275.47		2018FY FUND 53 TRANSFERS
53 101	6/30/2018	MJ18-071	56,275.47		2018FY FUND 53 TRANSFERS
53 5110	6/30/2018	MJ18-071		56,275.47	2018FY FUND 53 TRANSFERS
10 101	6/30/2018	MJ18-071	57,480.00		2018FY 45% CAP OUTLAY TRANSFER TO GENERAL FUND
10 5110	6/30/2018	MJ18-071		57,480.00	2018FY 45% CAP OUTLAY TRANSFER TO GENERAL FUND
21 8110 000 690	6/30/2018	MJ18-071	57,480.00		2018FY 45% CAP OUTLAY TRANSFER TO GENERAL FUND
21 101	6/30/2018	MJ18-071		57,480.00	2018FY 45% CAP OUTLAY TRANSFER TO GENERAL FUND
10 101	6/30/2018	MJ18-071	24,500.00		2018FY PENSION FUND TRANSFERS
10 5110	6/30/2018	MJ18-071		24,500.00	2018FY PENSION FUND TRANSFERS
24 1111 000 220	6/30/2018	MJ18-071	17,500.00		2018FY PENSION FUND TRANSFERS
24 1121 000 220	6/30/2018	MJ18-071	7,000.00		2018FY PENSION FUND TRANSFERS
24 101	6/30/2018	MJ18-071		24,500.00	2018FY PENSION FUND TRANSFERS
90 706	6/30/2018	MJ18-072	27,142.00		2018FY ACCUMULATED DEPRECIATION
90 211	6/30/2018	MJ18-072		27,142.00	2018FY ACCUMULATED DEPRECIATION
51 2562 000 910	6/30/2018	MJ18-072	7,578.00		2018FY ACCUMULATED DEPRECIATION
51 208	6/30/2018	MJ18-072		7,578.00	2018FY ACCUMULATED DEPRECIATION
51 172	6/30/2018	MJ18-073		1,942.10	RVS MJ18-070 FOOD SERVICE COMMODITIES
51 4820	6/30/2018	MJ18-073	1,942.10		RVS MJ18-070 FOOD SERVICE COMMODITIES
51 172	6/30/2018	MJ18-073	6,422.79		FOOD SERVICE COMMODITIES
51 4820	6/30/2018	MJ18-073		6,422.79	FOOD SERVICE COMMODITIES
21 1111 000 420	6/30/2018	MJ18-073		15,756.28	ANNUAL RPT ADJ - TEXTBOOKS MOVE
21 1111 000 421	6/30/2018	MJ18-073	15,756.28		ANNUAL RPT ADJ - TEXTBOOKS MOVE
24 1110	6/30/2018	MJ18-073	838.98		ANNUAL RPT ADJ - PENSION TAX
24 1120	6/30/2018	MJ18-073		838.98	ANNUAL RPT ADJ - PENSION TAX
51 2500	6/30/2018	MJ18-073		864.63	ANNUAL RPT ADJ - PENSION REV
51 2562 000 220	6/30/2018	MJ18-073	864.63		ANNUAL RPT ADJ - PENSION REV
53 2500	6/30/2018	MJ18-073		800.34	ANNUAL RPT ADJ - PENSION REV
53 1141 000 220	6/30/2018	MJ18-073	800.34		ANNUAL RPT ADJ - PENSION REV
10 4151	6/30/2018	MJ18-074	201.20		FUEL UP TO PLAY 60 REV MOVE
10 1990 704	6/30/2018	MJ18-074	2,160.00		FUEL UP TO PLAY 60 REV MOVE
10 4151 704	6/30/2018	MJ18-074		2,361.20	FUEL UP TO PLAY 60 REV MOVE
10 101	7/5/2018	MJ19-001		366.25	2ND QTR 2018 SD UI TAX
10 1111 000 250	7/5/2018	MJ19-001	366.25		2ND QTR 2018 SD UI TAX
11 101	7/31/2018	MJ19-002		1,504.00	ADV PYMT CKS
11 1190 000 479 011	7/31/2018	MJ19-002	1,504.00		ADV PYMT CKS
71 101	7/31/2018	MJ19-002		2,341.06	FLEX PAYMENT TXFR
71 1190 000 479 012	7/31/2018	MJ19-002	2,341.06		FLEX PAYMENT TXFR
72 101	7/31/2018	MJ19-002		15.95	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	7/31/2018	MJ19-002	15.95		STUDENT COUNCIL PAYMENTS
10 553	7/20/2018	MJ19-003	23,668.46		GRANT COUNTY JUNE 2018 APPORTIONMENT
10 110	7/20/2018	MJ19-003		23,668.46	GRANT COUNTY JUNE 2018 APPORTIONMENT
21 553	7/20/2018	MJ19-003	3,919.90		GRANT COUNTY JUNE 2018 APPORTIONMENT
21 110	7/20/2018	MJ19-003		3,919.90	GRANT COUNTY JUNE 2018 APPORTIONMENT
22 551	7/20/2018	MJ19-003	2,985.91		GRANT COUNTY JUNE 2018 APPORTIONMENT
22 110	7/20/2018	MJ19-003		2,985.91	GRANT COUNTY JUNE 2018 APPORTIONMENT
10 553	7/20/2018	MJ19-003	352.26		ROBERTS COUNTY JUNE 2018 APPORTIONMENT
10 110	7/20/2018	MJ19-003		352.26	ROBERTS COUNTY JUNE 2018 APPORTIONMENT
21 551	7/20/2018	MJ19-003	200.34		ROBERTS COUNTY JUNE 2018 APPORTIONMENT
21 110	7/20/2018	MJ19-003		200.34	ROBERTS COUNTY JUNE 2018 APPORTIONMENT
22 551	7/20/2018	MJ19-003	52.64		ROBERTS COUNTY JUNE 2018 APPORTIONMENT
22 553	7/20/2018	MJ19-003	99.97		ROBERTS COUNTY JUNE 2018 APPORTIONMENT
22 110	7/20/2018	MJ19-003		152.61	ROBERTS COUNTY JUNE 2018 APPORTIONMENT

BOARD OF EDUCATION PROCEEDINGS BIG STONE CITY SCHOOL DISTRICT #25-1

The Big Stone City School District's Board of Education met in a regular session on July 16th, 2018 @ 6:00 PM in the CEO/Business Manager's Office/Board Room with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager
Anne Lester, Learning Center/OST Director/Teacher
Samantha Zahn, Parent/PTO Member
Nikki Twedt, Parent/PTO Member

Meeting called to order by President Jennifer Wiik at 6:00 PM

Roll call was taken with Andria Rabe, Erin Schablin, Amy VanLith, Sue Westermeyer, and Jennifer Wiik present. Quorum established.

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Rabe, to approve the agenda as proposed. 4 votes yes. Motion Carried.

Erin Schablin recited the Oath of Office and was accepted by all board members. Her appointment was approved at the last board meeting.

Executive Session

6:07 PM, motion by Westermeyer, seconded by Rabe, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 6:22 PM with the following action being taken.

Motion by VanLith, seconded by Rabe, to approve a bonus of one thousand dollars for Erin Julius, recently hired third grade teacher, to offset the costs of relocation. 5 votes yes. Motion Carried.

Motion by Westermeyer, seconded by VanLith, to approve the supplemental budget for funds for the 2017-2018 school year. 5 votes yes. Motion Carried.

Learning Center and OST updates presented by Mrs. Anne Lester, Learning Center/OST Director

Motion by Rabe, seconded by VanLith, to approve the fund transfers for the 2017-2018 school year. 5 votes yes. Motion Carried.

Motion by VanLith, seconded by Westermeyer, to approve the adjournment of the 2017-2018 school board. 5 votes yes. Motion Carried.

CEO, Christopher Folk, asked for a motion to call the 2018-2019 School Board to Order, motion by Wiik, seconded by Rabe. 5 votes yes. Motion Carried.

Motion by Rabe, seconded by VanLith, to nominate Jennifer Wiik for School Board President. 4 votes yes. Motion Carried.

Motion by Westermeyer, seconded by Schablin, to cease nominations for School Board President. 4 votes yes. Motion Carried.

Congratulations to Jennifer Wiik, as the 2018-2019 Big Stone City School Board President!

Motion by Rabe, seconded by VanLith, to nominate Sue Westermeyer for School Board Vice President. 4 votes yes. Motion Carried.

Motion by Rabe, seconded by VanLith, to cease nominations for School Board Vice President. 4 votes yes. Motion Carried.

Congratulations to Sue Westermeyer, as the 2018-2019 Big Stone City School Board Vice President!

Motion by Rabe, seconded by VanLith, to approve the appointment of new board member, Sue Westermeyer, for a 3-year term. 4 votes yes. Motion Carried.

Sue Westermeyer recited the Oath of Office and was accepted by all board members.

The School Board President Jennifer Wiik called the meeting to order at 7:04 PM.

Roll call was taken with Andria Rabe, Erin Schablin, Amy VanLith, Sue Westermeyer, and Jennifer Wiik present.

Community Input Session (2019FY Proposed Budget Hearing) – no community input

Communication Items

1. Board Communication – no board communication
2. Principal Report –no report given
3. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. BSCS Board Report – Detail, Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report
 - f. Manual Journal Entry Board Report
 - g. 2017-2018 Administrative Review for Food Service finalized.
 - i. With the existing programs in place, the school completed and passed the state review

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT- SIDE SCHOOL TIME (OST) FUND
June 1, 2018	BEGINNING BALANCE	\$110,453.28	\$64,377.63	\$83,730.98	\$7,289.00	(\$33,039.50)
	TOTAL RECEIPTS	\$187,152.90	\$25,553.24	\$0.00	\$15,970.66	\$17,831.37
	TOTAL DISBURSEMENTS	(\$131,561.18)	(\$22,078.70)	(\$5,044.49)	(\$12,501.03)	(\$45,622.34)
June 30, 2018	ENDING BALANCE	\$166,045.00	\$67,852.17	\$78,685.89	\$10,758.63	(\$60,850.47)

Certificate of Deposit – \$291,818.58

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,608.23

Student Council (Fund 72) – \$909.67

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),65.25 ASB PROTECTIVE TRUST,(PROP/LIAB INS),13,573.00 ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA,(MEMBERSHIP DUES),793.51 BMO MASTERCARD,(PCARD),8,291.14 CITY OF BIG STONE CITY, (UTILITIES),1,340.74 CRONEN, JENNIFER ,(REIMBURSEMENT),124.99 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),342.16 GRANT COUNTY REVIEW,(ADVERTISING),232.25 HARTMAN'S SUPERVALU FOODS,(FOOD PURCHASES/SUPPLIES),71.04 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),33.07 PAYSTUBZ.COM,(TIME CLOCK SERVICE),44.10 PRAIRIE FIVE RIDES,(TRANSPORTATION),89.25 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),284.00 SOFTWARE UNLIMITED INC,(ACCOUNTING SOFTWARE),3,300.00 SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION,(MEMBERSHIP DUES & FEES),450.00

CAPITAL OUTLAY FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),535.00 ATHEY, ELMER ,(BUILDING MAINTENANCE),450.00 BMO MASTERCARD,(PCARD),1,017.78 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),7,401.88

SPECIAL EDUCATION FUND: SIOUX FALLS SCHOOL DISTRICT,(TUITION),2,898.63

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),1,792.02 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),727.04 HARTMAN'S SUPERVALU FOODS,(FOOD PURCHASES/SUPPLIES),219.68

PRESCHOOL/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),636.00 BMO MASTERCARD,(PCARD),5,293.42 BONANZA EDUCATION CENTER,(FIELD TRIPS),230.00 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),244.37 FENHAUS, JESSICA ,(SUBSTITUTE),171.00 GORES, MAKIAH ,(SUBSTITUTE),90.00 HARTMAN'S SUPERVALU FOODS,(FOOD PURCHASES/SUPPLIES),123.02 ST. CHARLES CHURCH,(RENT PAYMENT),400.00 WOLLSCHLAGER, KELLY ,(SUBSTITUTE),153.00

Action Items

Motion by Rabe, seconded by VanLith, to approve the **Consent Agenda** as presented. 5 votes yes.

Motion Carried.

1. Approval of minutes from previous meeting(s); June 18 2018 meeting
2. Approval of the financial reports
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
5. Approval of the South Dakota Department of Health Contract
6. Approval of the Associated School Boards Protective Trust - Worker's Compensation Renewal and Participant Agreement
7. Approval of the Associated School Boards Protective Trust - Property and Liability Insurance Renewal and Participant Agreement
8. Approval of the Big Stone Therapies Contract
9. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications

Motion by VanLith, seconded by Westermeyer, to approve the resignation of Amber Berdan, Third Grade Teacher, with appreciation. 5 votes yes. Motion Carried.

Motion by Rabe, seconded by VanLith, to approve the contract for Erin Julius, Third Grade Teacher. 5 votes yes. Motion Carried.

Motion by Rabe, seconded by Westermeyer, to approve Cashwa Distributing as our school's primary vendor per state procurement process. 5 votes yes. Motion Carried.

Motion by Rabe, seconded by Westermeyer, to approve the Ortonville School District Tuition Agreement. 5 votes yes. Motion Carried.

Motion by VanLith, seconded by Rabe, to approve the Ortonville School District Transportation Agreement. 5 votes yes. Motion Carried.

Motion by VanLith, seconded by Schablin, to approve the Milbank School District Tuition Agreement. 5 votes yes. Motion Carried.

Motion by VanLith, seconded by Westermeyer, to approve the **Reorganization Consent Agenda** as presented. 5 votes yes. Motion Carried.

1. Designation of official depository(ies), First State Bank/Wilmot, per SDCL 13-16-15
2. Designation of official legal newspaper, Grant County Review, Milbank SD
3. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
4. Set date, time and place for regular board meetings – Third Monday of the month @ 6pm
5. Set number of votes required to take action – simple majority, 3 out of 5 votes
6. Adoption of board policies and schedule for review
7. Establishment of advisory committees where applicable
8. Review bonds for Business Manager and other bonded personnel
9. Appointment of administrator of trust and agency accounts; Business Manager
10. Appointment of individual(s) authorized to direct federal programs; CEO
11. Authorize administrator to institute school lunch agreement; CEO
12. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
13. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
14. Set the following fees for the 2018-2019 school year:
 - a. Student lunch: \$2.90
 - b. Student breakfast: \$2.15
 - c. Student's Seconds: \$1.25
 - d. Adult lunch: \$3.90
 - e. Adult breakfast: \$2.40
 - f. Adult Seconds: \$1.25
 - g. Milk: \$0.50
15. Preschool Tuition: \$90/month
16. Extracurricular Building Rental Fees
 - a. Gymnasium & Lunchroom Rental Fee: \$100
 - b. Security Deposit: \$100
 - c. Lunchroom ONLY; Gymnasium locked Rental Fee: \$50

- d. Security Deposit: \$50
- 17. All other fees will be left up to the discretion of the administration of the district
- 18. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Administrative Assistant, and administrative designee, in that order.
- 19. Designate the county sheriff as the district truancy officer for the school year
- 20. Set board member per diem for the year; \$40/meeting lasting 30 minutes or more will result in the per board meeting compensation rate, anything less, will be considered as volunteer basis, per 8/14/2013 board minutes
- 21. Designate Rodney Freeman as legal counsel for the year
- 22. Authorize expenses to be made from Imprest Fund
- 23. Set mileage rate – \$0.45/mile

Discussion

There were discussions on the following items:

- 1. First reading of the following policies and exhibits
 - a. JGB – Restraint and Seclusion, JGB-E(1) Incident Report Form, JGB-E(2) Debriefing Form, DB – Annual Budget, DBDA – General Fund Balance, DIC – Financial Reports and Statements, and JOA – Student Directory Information
- 2. All handbooks will be approved at the next board meeting as they have updates that are dependent on this meeting. They will then be ready for our registration day, August 7th.
- 3. Next board policies to review in the upcoming months. See below. Most of these will have very minor amendments to the policies. Per ASBSD.
 - a. DBD: Budget Planning
 - b. DBH: Budget Adoption
 - c. DBC: Budget Deadlines and Schedules
 - d. DBJ: Budget Implementation
 - e. DBK: Budget Transfer Authority
- 4. Next School Board Meeting: 8/20/17 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Motion by VanLith, seconded by Rabe, to adjourn the meeting at 7:25 PM. 5 votes yes. Motion Carried.

/S/ _____
 President

/S/ _____
 Business Manager

 Approximate Cost of Publication

RESTRAINT AND SECLUSION

I. **Policy Rationale and Philosophy:**

Reasonable efforts should be made to prevent the use of restraint and the use of seclusion. A non-aversive effective behavioral system such as Positive Behavioral Intervention and Supports (PBIS) should be used to create a learning environment that promotes the use of evidence-based behavioral interventions, thus enhancing academic and social behavioral outcomes for all students.

The District believes that the school environment should be one in which the care, safety, and welfare of all students and staff members are priorities. Efforts to promote positive interactions and solutions to potential conflict should be extensive. In the event that an individual's behavior presents a threat of imminent harm to self or others the use of approved physical intervention or seclusion strategies to maintain a safe environment may be used as a last resort.

II. **Definitions:**

- a. **Positive Behavior Interventions and Support:**
 - i. A school-wide systematic approach to embed evidence-based practices and data driven decision making to improve school climate and culture in order to achieve improved academic and social outcomes, and increase learning for all students, and
 - ii. Encompasses a wide range of systemic and individualized positive strategies to reinforce desired behaviors, diminish reoccurrences of challenging behaviors and teach appropriate behavior to students.
- b. **Physical Restraint:**
 - i. The use of physical contact that immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. Such term does not include a physical escort, mechanical restraint, or chemical restraint.
 - ii. Physical restraint does not include brief, but necessary physical contact for the following or similar purposes:
 1. To break up a fight;
 2. To knock a weapon away from a student's possession;
 3. To calm or comfort;
 4. To assist a student in completing a task/response if the student does not resist the contact;
 5. To prevent an impulsive behavior that threatens the student's immediate safety (i.e. running in front of a car).
- c. **Seclusion:**

The involuntary isolation of a student in a room, enclosure or space from which the student is prevented from leaving by physical restraint or by a closed door or other physical barrier. It does not include a timeout.
- d. **Time Out:**

A behavioral intervention in which a student, for a limited and specified time, is separated from the class within the classroom or in a non-locked setting for the purpose of self-regulating and controlling his or her own behavior. In a timeout, the student is not physically restrained or prevented from leaving

the area by physical barriers.

III. Requirements for the use of Physical Restraint:

Physical restraint may be used only when there is an immediate risk of physical harm to the student or others and no other safe and effective intervention is possible. If physical restraint is applied the staff member must:

- a. implement in a manner that is age and developmentally appropriate;
- b. ensure safety of other students and protect the dignity and respect of the student involved. Combine use with other approaches (non-physical interventions are always preferred) that will diminish the need for physical intervention in the future;
- c. use the least amount of force necessary, for the least amount of time necessary;
- d. be appropriately-trained;
- e. continually observe the student in restraint for indications of physical or mental distress;
- f. contact appropriate emergency entities according to district crisis policy if at any point the staff assesses that the intervention is insufficient to maintain safety of all involved;
- g. remove the student from physical restraint immediately when the immediate risk of physical harm to self or others has dissipated; following the use of physical restraint, the individual should be assessed for injury or psychological distress and monitored as needed following the incident.

IV. Prohibited Practices for Use of Restraints:

Staff members are not to use any physical restraints for which they have not been trained by the district. Staff members are not to use any unauthorized physical restraints. This includes but is not limited to:

- a. Prone restraint, which is physical pressure applied to any part of the student's body to keep the student in a face down position on the floor or other surface, except when the use is necessary and reasonable in manner and moderate in degree;
- b. Any form of physical restraint that involves the intentional, knowing, or reckless use of any technique that involves the use of pinning down a student by placing knees to the torso, head, and or neck of the student;
- c. Using any method that is capable of causing loss of consciousness or harm to the neck or restricting respiration in any way;
- d. Uses pressure point, pain compliance, or joint manipulation techniques;
- e. Corporal punishment;
- f. Dragging or lifting of the student by the hair or ear or by any type of mechanical restraint;
- g. Deprivation of basic needs;
- h. Chemical restraint;
- i. Mechanical restraint (that does not include devices used by trained school personnel, or by a student, for the specific and approved therapeutic or safety purposes for which such devices were designed and, if applicable, prescribed);
- j. Using other students or untrained staff to assist with the hold or restraint;
- k. Securing a student to another student or fixed object;
- l. Aversive behavioral interventions; or

m. Seclusion in a locked room or area.

V. Requirement for Use of Seclusion:

Given a threat of immediate risk of physical harm to the student or others, the following principles must always be applied:

- a. A room or area used for seclusion must:
 - i. provide for adequate space, lighting, ventilation, clear visibility and the safety of the student; and
 - ii. not be locked.
- b. Staff must:
 - i. implement in a manner that is age and developmentally appropriate;
 - ii. ensure safety of other students and protect the dignity and respect of the student involved;
 - iii. the least amount of time necessary;
 - iv. be appropriately-trained;
- c. staff must continually observe the student for the duration of the seclusion;
- d. if at any point the staff assesses that the intervention is insufficient to maintain safety of all involved, emergency personnel will be contacted;
- e. seclusion ceases when the immediate risk of physical harm to self or others has dissipated;
- f. upon each use of seclusion, the student shall be assessed for injury or psychological distress and monitored as needed following the incident.

VI. Prohibited for Use of Seclusion:

- a. Use of seclusion in any environment that does not meet the above criteria.
- b. Deprivation of basic needs;
- c. Seclusion shall not be used;
 - i. As a form of discipline/punishment
 - ii. As a means to coerce, retaliate or in a manner that endangers a student;
 - iii. For the convenience of staff;
 - iv. As a substitute for an educational program;
 - v. As a substitute for less restrictive alternatives;
 - vi. As a substitute for inadequate staff; and/or
 - vii. As a substitute for positive behavior supports or other crisis prevention.

VII. Reporting and De-Briefing Requirements after the use of Physical Restraint or Seclusion:

- a. The staff member(s) using physical restraint or seclusion shall complete all district required reports and document staff's observations of the student.
 - i. As soon as possible under the circumstances the staff member(s) using physical restraint or seclusion shall inform the appropriate school administrator of the use of physical restraint or seclusion.
 - ii. The District's Incident Report shall be completed upon occurrences of physical restraint or seclusion.
 - iii. Completion of the form and submission of the Incident Report to the appropriate administrator must be done the same day the staff member(s) used physical restraint or seclusion.
 - iv. An administrator shall attempt to contact the parent/guardian during the same day of incident.

- v. A copy of the Incident Report must be made available to parent/guardian by the administrator within 24 hours after receipt of the Incident Report.
- b. The administration shall conduct a debriefing with all involved staff and parents and, if appropriate, the student;
 - i. Debrief utilizing the District's Debriefing Form.
 - ii. evaluate the trigger for the incident, staff response, and methods to address the student's behavioral needs;
 - iii. During the debrief, if the behavior is noted as a pattern of dangerous behavior that leads to the use of restraint and/or seclusion, a Functional Behavior Assessment, and/or a Behavior Intervention Plan must be completed.

VIII. Training and professional development:

- a. The district will ensure that an appropriate number of personnel in each building are trained in crisis management and de-escalation techniques.
- b. The school district will maintain written or electronic documentation on training provided and lists of participants in each training.
- c. All student personnel shall be trained annually on this policy.

IX. District Monitoring:

- a. The school board and superintendent shall monitor the implementation of this policy.
- b. This policy shall be accessible on the district's website.
- c. The district shall notify all parents annually on the school's website of its policy on seclusion and restraint.

X. Complaint:

- a. A parent/guardian who feels that a school employee violated this policy may file a complaint pursuant to Policy KL: Complaint Against School Employee.
- b. If the student is a student with a disability, the parent/guardian of the student with a disability may file a complaint with the South Dakota Department of Education, Office of Special Education instead of filing a complaint pursuant to Policy KL: Complaint Against School Employee.

1st Reading-7/16/2018

2nd Reading-

Date Adopted-

Last Revised-

RESTRAINT AND SECLUSION INCIDENT REPORT FORM

Student Name Date of incident

Does this student have a disability? ____ Yes ____ No

If yes, what is the disability? _____

Student ethnicity: _____ Student gender: _____

Teacher/class/grade _____

Staff person(s) initiating restraint; others present/involved:

Staff person(s) initiating seclusion; others present/involved:

Describe the behavior that led to restraint/seclusion, including time, location, activity, others present, other contributing factors:

Procedures used to attempt to de-escalate the student prior to using restraint/seclusion:

Describe the restraint/seclusion:

Duration of time of restraint/seclusion

Staff member submitting report

Submitted to Administration at _____ time _____ date

1st Reading-7/16/2018

2nd Reading-

Date Adopted-

Last Revised-

RESTRAINT AND SECLUSION DEBRIEFING FORM

Student Name

Date of incident

Date of Debriefing: _____

Present:

Name	Position	Signature	Has the staff completed restraint training?

1. Give a brief description of the circumstances (antecedents) leading up to this incident.
2. Give a summary of the incident.
3. What was the intervention used?
4. What was the outcome?
5. From information gained, what changes (if any) should be made?
6. Has a support plan been initiated? ___Yes ___No If yes, who was contacted?

7. If applicable, how will the support plan affect any of the following:

- Behavior intervention plan (BIP)
- 504 plan
- Individualized Education plan (IEP)
- Does the team need to reconvene?

If yes, name of person responsible for notifying the team

BIP	Yes or No	Date:	Or NA
504	Yes or No	Date:	Or NA
IEP	Yes or No	Date:	Or NA

8. Is this a repeated instance of restraint or seclusion, if so, a Functional Behavioral Assessment (FBA) shall be conducted. Has an FBA been initiated? Yes No / completed? Yes No

NOTE: Process for requesting additional help. (District should insert their specific process to direct teams in next steps for additional help)

9. Additional comments (if any)

1st Reading-7/16/2018

2nd Reading-

Date Adopted-

Last Revised-

ANNUAL BUDGET

The district is required to adopt an annual budget setting forth revenues and expenditures.

The annual operating budget for the schools will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The school district budget will be prepared by the Superintendent/CEO and the Business Manager, and presented to the Board for the Board's consideration, review, and adoption subject to any modifications approved by the Board. The Board will establish a time line for the preparation of the budget.

A. **BUDGET PLANNING:**

Budget planning for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. The School Board, Superintendent/CEO, and business manager, will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Principals will submit budget requests for their particular schools. The budget request will reflect the principal's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

B. **BUDGET ADOPTION:**

Adoption of the budget is solely the responsibility of the Board. The Board will adopt the budget following the public hearing for the proposed budget. The proposed budget will be published in the official newspaper at the time notice of the budget hearing is given. If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. Following the adoption of the budget by the Board, the school district shall report the amount budgeted to the county auditor before October first on forms prescribed by the county auditor. The county auditor shall spread a levy in dollars and cents over the taxable property of the school district sufficient to raise the money requested by the school district subject to the legal dollars and cents limitations on any of the funds as provided by law. For the general fund and special education fund, the school district may report the levy in dollars or dollars per one thousand dollars of taxable valuation.

C. **BUDGET DEADLINES AND SCHEDULES:**

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and Board policy.

Date	Description
January	Budget preparation begins.
March	Annual audit is requested. Review of proposed budget.
May	The proposed budget for the next fiscal year will be considered at the regular Board meeting.
July 15	Deadline for publishing proposed budget and notice of hearing in the official newspaper.
July 31	Deadline for budget hearing.
September 30	Deadline for Board approval of budget for the anticipated obligations of each fund (except Trust and Agency) for the fiscal year. By resolution the School Board will adopt a budget
September 30	Deadline for reporting to the county auditor the budget adopted by the Board, on the forms prescribed by the county auditor.

In accordance with law, any changes in the proposed budget incorporated into the final budget, will be published in the minutes within 30 days after the final adoption of the budget.

Subsequent to final adoption of the budget, the school board may supplement the budget upon adoption of a resolution setting forth the source of funds and the intended purpose for their use, and amend the budget pursuant to SDCL 13-11-3.2 utilizing available unobligated resources.

D. BUDGET TRANSFER:

Transfer of surplus funds among the major classifications of the budget or within a major classification of the budget are subject to Board approval.

In accordance with law, funds may not be transferred from the capital outlay fund or the special education fund. The school district is restricted from transferring any funds except federal funds from the general fund to the capital outlay fund.

Contingency funds may be transferred to any budget category, except capital outlay, with Board approval.

The unused portion of money that has been transferred into the special education fund may be transferred from the special education fund within the current fiscal year to the fund from which it originated.

All or any part of any school district fund may be loaned to any other district fund for a period not to exceed twenty-four months.

Legal References:

SDCL 10-12-29	Annual school district levy report
SDCL 10-12-42	Annual levy for general fund
SDCL 10-12-43	Excess tax levy authorized
SDCL 10-12-44	County auditor authorized to raise additional revenue
SDCL 13-11-2	Adoption of annual school budget
SDCL 13-11-2.1	Contingency line item in budget
SDCL 13-11-3	Report of levy amount to county auditor
SDCL 13-11-3.2	Amendment of budget to utilize unobligated resources
SDCL 13-16-14	Restriction on transfers from bond redemption fund
SDCL 13-16-26	Transfers between school district funds
SDCL 13-16-3	General fund defined

POLICY DBDA (GENERAL FUND BALANCE)

1st Reading-7/16/2018

2nd Reading-

Date Adopted-2/16/2016

Last Revised-

GENERAL FUND BALANCE

The School Board is committed to operating the district in a fiscally responsible manner while balancing student needs and the district's financial obligations.

To ensure the district has the resources necessary to meet ongoing and routine financial commitments, the district shall maintain a general fund balance at a level sufficient enough to cover the cash-flow needs of the district. The district may also hold in reserve a portion of the district's general fund that may be necessary to address long-term district financial plans or unanticipated emergency expenditures.

At least once per school year, the superintendent/CEO shall provide the board with recommendations regarding the management of the district's general fund balance, including financial information detailing the district's cash-flow and reserve needs.

Before the first day of August the Board shall file an annual report with the Department of Education. The report shall contain all the educational and financial information and statistics of the school district as requested in a format established by the Department of Education. The report shall also contain, for each month of the fiscal year, the month-end cash balances of the school district's general fund, capital outlay fund, pension fund, and special education fund. The report shall also contain the following information related to certified instructional staff in the district for the preceding fiscal year:

1. Total teacher compensation, which is defined as the total amount spent on instructional salaries and benefits for certified instructional staff;
2. The total amount spent on instructional salaries for certified instructional staff;
3. The total amount spent on benefits for certified instructional staff
4. The total number of certified instructional staff employed by the school district; and
5. Any other information necessary to comply with law.

Certified Instructional staff are defined as individuals who are assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations. The number of certified instructional staff is usually expressed in full-time equivalents.

The following categories of teachers meet the definition of certified instructional staff:

- Elementary School teachers
- Middle School / Junior High teachers
- High School teachers
- Gifted Education teachers
- Kindergarten and Junior Kindergarten teachers
- LEP teachers
- Title I teachers
- Special Education teachers

The following categories do not meet the definition of classroom instructional staff:

- Pre-K teachers
- Long-term substitutes
- Counselors
- Administrators

- Librarians
- Speech Therapists
- Technology Coordinators

The business manager, with the assistance of the secretary of the Department of Education, shall make the annual report, and it shall be approved by the Board. The business manager shall sign the annual report and file a copy with the Department of Education.

Reports not filed before August 30th are considered past due and are subject to the past-due penalties set forth in SDCL 13-13-38.

Legal References:

SD Dept. of Ed.	2016 K-12 Education Funding Package Frequently Asked Questions, April 18, 2016
SDCL 13-13-10.1	Definition of terms
SDCL 13-13-38	Penalty for late reporting
SDCL 13-16-3	General fund defined
SDCL 13-8-47	Annual report to DOE

POLICY DA (FISCAL MANAGEMENT GOALS)
POLICY DB (ANNUAL BUDGET)

1st Reading-7/16/2018
2nd Reading-
Date Adopted-2/16/2016
Last Revised-

FINANCIAL REPORTS AND STATEMENTS

It will be the responsibility of the CEO/Business Manager to prepare monthly financial reports for the Board's review. Reports will include budget, trust or agency funds, and special accounts.

An annual report will be filed with the Department of Education.

Legal References:

SDCL 13-16-21 Monthly and annual reports on funds

SDCL 13-8-47 Annual report to department

Policy Reference:

CGA (Business Manager Job Description)

1st Reading-7/16/2018

2nd Reading-

Date Adopted-2/16/2016

Last Revised-

STUDENT DIRECTORY INFORMATION

The Family Educational Rights and Privacy Act (FERPA), a Federal law, requires that the District, with certain exceptions, obtain written consent from parents, guardians or from students who are 18 years of age or older ("eligible students"), prior to the disclosure of personally identifiable information from the student's education records. The main exception is that the District may disclose designated "directory information" without written consent, unless the parent, guardian or eligible student has informed the District that prior written consent is required before disclosing the directory information. The primary purpose of directory information is to allow the District to include this type of information from the student's education records in certain school publications.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's, guardian's or eligible student's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require the District to provide military recruiters, upon request, with the names, addresses and telephone listings of the students unless parents or guardians have advised the District that they do not want their student's information disclosed without their prior written consent.

If a student's parent, guardian or an eligible student, does not want the District to disclose directory information from the student's education records without prior written consent, the student's parent, guardian or an eligible student must notify the District in writing within thirty (30) days of the beginning of the school year or, if enrolling after the beginning of the school year, within thirty (30) days of enrollment.

The District has designated the following information as directory information:

1. Student's name;
2. Address;
3. Telephone listing;
4. Name(s) of Parent(s)
5. Photograph;
6. Date and place of birth;
7. Dates of attendance;
8. Grade level;
9. Participation (including video) in officially recognized activities and sports;
10. Weight and height of members of athletic teams;
11. Degrees, honors, and awards received;
12. The most recent educational agency or institution attended.

The District shall provide, by November first of each year, a list of students by name in grades seven to twelve, inclusive, together with their mailing addresses, to the executive director of the Board of Regents and to each postsecondary technical institute located in the state unless the parent has directed that the District not release directory information about the student.

The District shall provide to military recruiters the same access to secondary school students as is provided generally to postsecondary educational institutions or to prospective

employers of those students; and shall, upon a request made by military recruiters for military recruiting purposes, provide access to secondary school student names, addresses, and telephone listings, unless the parent of the student has submitted a request to the District that the student's information not be released without prior written parental consent

The District shall annually notify parents of the types of student directory information released. The notice will include:

An explanation of the parent's or eligible student's right to request that information not be disclosed without prior written consent;

Notice that the school routinely discloses names, addresses, and telephone numbers to the South Dakota Board of Regents and, upon request, to military recruiters, subject to a parent's or eligible student's request not to disclose such information without written consent; and

Notification on how the parent or eligible student may opt out of the public, nonconsensual disclosure of directory information and the method and timeline within which to do so.

Legal References

SDCL 13-28-50

School districts to provide student mailing lists to BOR and Technical Institutes

CFR Title 34 Part 99

Public Law 103-382

USC Title 10 §503

Family Educational Rights and Privacy Act (FERPA)

Improving America's Schools Act of 1994

Enlistments: Recruiting campaigns; compilation of directory information

USC Title 20 §1232g

USC Title 20 §7908

Family Educational Rights and Privacy Act (FERPA)

Armed forces recruiter access to students information

POLICY KBAA

Public records

1st Reading-7/16/2018

2nd Reading-

Date Adopted-7/19/2016

Last Revised-

ORGANIZATIONAL STRUCTURE

